

SIKKIM



GOVERNMENT

GAZETTE

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No. 42

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 03/2020- GST/SIKKIM

Date: 1st January 2020

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department 62/2019–State Tax, dated the 26th November, 2019, namely:–

In the said notification,–

- (i) in paragraph 2, in clause (iii), for the figures, letters and words “30th day of October, 2019” and “31st day of October”, the figures, letters and words “31st day of December, 2019” and “1st day of January, 2020” shall respectively be substituted;
- (ii) in paragraph 3, for the figures, letters and words “31st day of October, 2019”, the figures, letters and words “1st day of January, 2020” shall be substituted.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**